our two parties to get in the way. Working together to protect Social Security will be essential if we are to find a sensible solution to preserving the future of the most critical pillar of retirement security.

This bill outlines objectives for comprehensive reform of the Social Security system and establishes a bipartisan Congressional Commission to develop a reform plan consistent with those objectives.

Specifically, this legislation sets forth six broad objectives for Social Security reform, including (1) beneficiaries must receive the benefits to which they are entitled based on a fair and equitable reform of the system, (2) longterm solvency of the system must be guaranteed for at least 75 years, (3) every generation of workers must be guaranteed a reasonable rate of return on their payroll tax contributions, (4) all workers must be given the opportunity to share in the nation's economic prosperity through participation in a private investment account within the Social Security system, (5) Social Security Trust Funds must be protected from congressional or other efforts to spend on non-Social Security purposes, and (6) Non-Social Security surplus revenues must be available to shore up the system while implementing reform.

Also, the bill establishes a 13-member Social Security Protection, Preservation, and Reform Commission charged with developing a legislative proposal for comprehensive reform of the Social Security system, consistent with the objectives stated in the bill. This Commission is composed of 12 voting Congressional Members, equally divided between Republicans and Democrats. The members would include the Chairmen and Ranking Members of the Senate Finance and House Ways and Means Committees, and two Congressional appointees each by the Speaker and the Minority Leader in the House and the Majority and Minority Leaders in the Senate. The Commissioner of Social Security would also serve as a non-voting, ex-officio member of the Commission.

In order to ensure Congress doesn't continue to drag its feet on this issue, the bill requires the Commission to submit a detailed legislative proposal to Congress by September 2001 and includes a process for expedited Congressional action on the Commission's recommendations by the end of next year.

The concept is simple: principles and process for Social Security reform. This bill focuses on the goals we want to achieve in any proposal that protects Social Security while ensuring action is taken in an expedient matter. It forces Congress to forget about the politics and concentrate on what matters most: safeguarding Social Security for our nation's retirees. With this plan, we can work together and concentrate on what's best for the millions of Americans who depend on our nation's retirement system.

Retirees don't need political rhetoric; they need a Social Security system they can depend on. For this reason, I am honored that Representatives Neil Abercrombie (D-HI) and MARK SANFORD (R-SC) have joined me in supporting this legislation. Together, we can work in a bipartisan fashion and find a sensible solution to the financial problems of the Social Security program once and for all.

HONORING VERONICA MACKENZIE FOR OUTSTANDING SERVICE ON THE OCCASION OF HER RETIRE-MENT

HON. ROSA L. DeLAURO

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES Wednesday, June 21, 2000

Ms. DELAURO. Mr. Speaker, it is with great pleasure that I rise today to join Area Cooperative Educational Services [ACES] in paying tribute to Veronica MacKenzie as she celebrates her retirement. For over three decades, Ronnie has dedicated herself to ensuring that the special needs children of the Greater New Haven area have access to a quality education.

I have often spoke of our nation's need for talented, creative, enthusiastic teachers who are ready to help our children learn and grow. Ronnie is just that kind of educator. Throughout her career, she has touched the lives of thousands of young people. Ronnie's career began as a special education teacher at Jerome Harrison in North Branford. Connecticut. For over two decades, Ronnie has worked at ACES, an exceptional organization which has strived to meet the challenges of special needs students. As the Coordinator of the Academy since 1990, Ronnie has been instrumental in creating a supportive environment where children with disabilities can realize their potential and build a strong foundation for their future success.

Before the U.S. Supreme Court acted to protect their basic freedoms, hundreds of thousands of disabled children received no formal education at all because they were deemed unable to learn. We should never go back to a time when the potential of so many bright young people, with so much to offer, was squandered due to a lack of understanding. Ronnie has been an unparalleled advocate for these children—giving them a strong voice and the opportunity to learn and thrive. With thirty-two years in special education, Ronnie is a true model, not only to her students, but to us all.

I have always held a deep respect and tremendous admiration for our nation's educators. The commitment and dedication that Ronnie has demonstrated is remarkable and I applaud her many contributions to our community. I am proud to stand today to join with the friends, family, and colleagues who have gathered this evening to recognize her outstanding accomplishments and to celebrate her retirement. Ronnie has indeed become an irreplaceable member of our community. I would like to extend my sincere thanks and appreciation for her many years of service to the children of our community, as well as my best wishes for continued health and happiness.

TRIBUTE TO VIDLER'S 5 & 10

HON. JACK OUINN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 21, 2000

Mr. QUINN. Mr. Speaker, I am honored to rise today to pay tribute and officially recognize the Seventieth Anniversary of the Vidler's 5 & 10 store in historic East Aurora, which I'm

proud to say is part of the Thirtieth Congressional District of the State of New York.

On June 21, 1930, Mr. Robert S. Vidler opened his store on Main Street in East Aurora, in the midst of the Great Depression. Despite those humble beginnings, Vidler's has become a landmark in the quaint village of East Aurora, and is yet another fine example of the proud tradition and heritage of our Western New York community.

Throughout the past seventy years, this terrific store has served as a shining example of the small-town family businesses that our Nation was founded upon.

Currently owned and operated by Mr. Vidler's two sons, Ed and Bob. Not only has this great store survived these many years, it has prospered. Today's Vidler's is about ten times as big as the original, and continues to thrive in this vibrant community.

The store occupies four connected, vintage 1890 buildings on two levels. It offers an eclectic blend of merchandise that ranges from the nostalgic to the very latest. It's famous red and white awning is a common stop for area tourists seeking a shopping experience like those of the past in the many "five and dime" stores across the country.

As Members of Congress, we pause to honor and recognize those family businesses whose proud history of dedicated service and commitment have helped to strengthen our communities. I'm pleased to include this fine business as among our very best.

Mr. Speaker, today I join with the Village of East Aurora, the Vidler Family, and indeed, our entire Western New York community in special recognition and commendation of the Vidler's 5 & 10 Store on this historic Anniversary. We all wish them continued success and prosperity.

RURAL LETTER CARRIERS

HON. E. CLAY SHAW, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES Wednesday, June 21, 2000

Mr. SHAW. Mr. Speaker, the U.S. Postal Service links together cities and towns, large and small, across America through delivery of the mail. Since our nation's founding, mail delivery has been especially important to rural America, places that were at first a long walk away, then a long horse ride, and even for years a long automobile ride from the nearest downtown of a major city. The Internet today has helped reduce the distance between cities, and even countries, but mail delivery continues to be an important function for all Americans.

Most Americans, probably, are unaware that for decades rural letter carriers have used their own transportation to deliver the mail. This includes rural letter carriers who today drive their own vehicles in good weather and bad, in all seasons, in locations that can range from a canyon bottom to mountain top, ocean view to bayou. Rural letter carriers drive over 3 million miles daily and serve 24 million American families on over 66,000 rural and suburban routes. The mission of rural letter carriers has changed little over the years, but the type of mail they deliver has changed substantially—increasing to over 200 billion pieces a year. And although everyone seems to be

communicating by email these days, the Postal Service is delivering more letters than at any time in our nation's history. During the next decade, however, we know that will change.

Electronic communication is expected to accelerate even faster than it has in the last five years. Some of what Americans send by mail today will be sent online. According to the General Accounting Office [GAO], that will include many bills and payments. In its study, U.S. Postal Service: Challenges to Sustaining Performance Improvements Remain Formidable on the Brink of the 21st Century, dated October 21, 1999, the GAO reports that the Postal Service's core business—letter mail—will decline substantially. As a result, the revenue the Postal Service collects from delivering First-Class letters also will decline.

While the Internet will eventually reduce the amount of letter mail rural letter carriers deliver, the Internet will present some new opportunities for delivering parcels. Rural letter carriers have for decades delivered the packages we order from catalogs, and now they deliver dozens of parcels every week that were ordered online. For some rural and suburban Americans the Postal Service still remains the only delivery service of choice. Today, the Postal Service has about 33 percent of the parcel business. However, if the Postal Service is as successful as it hopes in attracting more parcels, that could create a problem for rural carriers. Most items ordered by mail are shipped in boxes that, once filled with packing materials, can be bulky-so bulky, in fact, that many rural letter carriers already see the need for larger delivery vehi-

In exchange for using their own vehicles, rural letter carriers are reimbursed for their vehicle expense by the Postal Service through the Equipment Maintenance Allowance [EMA].

Congress recognized this unique situation in tax legislation as far back as 1988. That year Congress intended to exempt EMA from taxation through a specific provision for rural letter carriers in the Technical and Miscellaneous Revenue Act of 1988 [TAMRA]. This provision allowed rural mail carriers to compute their vehicle expense deduction based on 150 percent of the standard mileage rate for their business mileage use. Congress passed this law because using a personal vehicle to deliver the U.S. Mail is not typical vehicle use. Also, these vehicles have little resale value because of their high mileage and most are outfitted for right-handed driving.

As an alternative, rural letter carrier taxpayers could elect to use the actual expense method (business portion of actual operation and maintenance of the vehicle, plus depreciation). If the EMA exceeded the actual vehicle expense deductions, the excess was subject to tax. If EMA fell short of the actual vehicle expenses, a deduction was allowed only to the extent that the sum of the shortfall and all other miscellaneous itemized deductions exceeded two percent of the taxpayer's adjusted gross income.

The Taxpayers Relief Act [TRA] of 1997 further simplified the taxation of rural letter carriers. TRA provides that the EMA reimbursement is not reported as taxable income. That simplified taxes for approximately 120,000 taxpayers, but the provision eliminated the option of filing the actual expense method for employee business vehicle expenses. The lack of

this option, combined with the effect the Internet will have on mail delivery, specifically on rural letter carriers and their vehicles, is a problem we must address.

Expecting its carriers to deliver more packages because of the Internet, the Postal Service already is encouraging rural letter carriers to purchase larger right-hand drive vehicles, such as sports utility vehicles (SUV). Large SUVs can carry more parcels, but also are much more expensive to operate than traditional vehicles—especially with today's higher gasoline prices. So without the ability to use the actual expense method and depreciation, rural carriers must use their pay to cover vehicle expenses. Additionally, the Postal Service has placed 11,000 postal vehicles on rural routes, which means those carriers receive no EMA.

All these changes combined have created a situation contrary to the historical congressional intent of using reimbursement to fund the government service of delivering mail, and also has created an inequitable tax situation for rural letter carriers. If actual business expenses exceed the EMA, a deduction for those expenses should be allowed. I believe we must correct this inequity, and so I am introducing a bill that would reinstate the deduction for a rural letter carrier to claim the actual cost of the business use of a vehicle in excess of the EMA reimbursement as a miscellaneous itemized deduction.

In the next few years, more and more Americans will use the Internet to get their news and information, and perhaps one day to receive and pay their bills. But mail and parcel delivery by the United States Postal Service will remain a necessity for all Americans—especially those in rural and suburban parts of the nation. Therefore, I encourage my colleagues to support this bill and ensure fair taxation for rural letter carriers.

CONFERENCE ON THE ELECTRONIC SIGNATURES IN GLOBAL AND NATIONAL COMMERCE ACT

HON. JOHN D. DINGELL

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES Wednesday, June 21, 2000

Mr. DINGELL. Mr. Speaker, as Ranking Member of the Committee on Commerce, and senior House Democrat conferee on the conference committee to resolve differences between S. 761, the Electronic Signatures in Global and National Commerce Act, and the amendments of the House to the bill, I rise to clarify a matter involving the legislative history of this legislation. My remarks are an extension of remarks that I made during House consideration of the conference report to accompany S. 761 (June 14, 2000, CONGRESSIONAL RECORD at H4357-H4359). Mr. MARKEY, the other House Democrat conferee on this matter, has authorized me to indicate that he concurs in these remarks.

Rule XXII, clause 7(d) of the Rules of the House provide that each conference report must be accompanied by a joint explanatory statement prepared jointly by the managers on the part of the House and the managers on the part of the Senate, and further that the joint explanatory statement shall be sufficiently detailed and explicit to inform the House of the

effects of the report on the matters committed to conference. This is pivotal in guiding affected parties and the courts in interpreting the laws that we enact.

Late in the conference negotiations, we reluctantly agreed to a request from the staff of the chairman of the conference committee that we expedite filing and consideration of the conference agreement by not extending the negotiations to include drafting and reaching agreement on a statement of managers. Accordingly, the conference report did not and does not include the required joint explanatory statement of managers. It only contains the agreed-upon legislative language. The rule by which the conference report was considered by the House waived any point of order regarding this deficiency.

Given this chain of events and what we thought was a binding gentlemen's agreement, I was dismayed to discover that material had been inserted in both the House and Senate debate (June 14, 2000, CONGRESSIONAL RECORD at H4352-H4357 as an extension of Representative BLILEY's floor remarks and June 16, 2000, CONGRESSIONAL RECORD at S5283-S5288 as an extension of Senator ABRAHAM's remarks) in the fortnat of aioint statement of managers. Our Senate Democratic colleagues also have expressed concerns with this language (June 15, 2000, CON-GRESSIONAL RECORD at \$5216, 3rd column, last para. and carry over on S. 5217 remarks of Senator WYDEN and at S5220. I st column. 3rd para, remarks of Senator LEAHY).

While I respect the right of the distinguished Chairman of the conference committee and others to have an opinion on such matters and to express them in the RECORD, I want to clarify that this material is not the statement of managers for the conference agreement, notwithstanding its format. Both Mr. BLILEY and Senator ABRAHAM indicated in their remarks that the explanatory document had been prepared by them and expressed their views, and it should be taken as such. In several instances, their guidance does not reflect the intent or understanding of all the members of the conference. A number of their statements are simply not correct, and some of their views conflict with the very words of the statute. There is insufficient time to consult with the other conferees and prepare a joint pointby-point discussion of each of the statements the Chairman and Senator ABRAHAM made that we disagree with. However, without prejudice, there are a few things that I would like to have more clearly reflected in the record.

While agencies should seek to take advantage of the benefits that electronic records offer, they also have the obligation to see that their programs are properly carried out and that they will be able to enforce the law and protect the public, to help avoid waste, fraud and abuse in those programs, and to see that the taxpayer funds in their care are not squandered. In some circumstances, the bill gives agencies authority to set standards or formats: in doing so, they may decide in some cases not to adopt an electronic process at all for filings if they determine (consistent with the Government Paperwork Elimination Act), after careful consideration, that this alternative is not practicable.

For example, section 104(a) preserves the authority of federal regulatory agencies, self-regulatory organizations, and state regulatory agencies to set standards and formats for the